

United States Bankruptcy Court WESTERN DISTRICT OF TEXAS AUSTIN DIVISION				AMENDED Voluntary Petition Case #: 15-10279	
Name of Debtor (if individual, enter Last, First, Middle): Orion Processing LLC			Name of Joint Debtor (Spouse) (Last, First, Middle):		
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): dba World Law Processing; dba World Law Debt			All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):		
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): xx-xxx8205			Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):		
Street Address of Debtor (No. and Street, City, and State): 9011 Mountain Ridge Dr., Ste 200 Austin, TX			Street Address of Joint Debtor (No. and Street, City, and State):		
ZIP CODE 78759			ZIP CODE		
County of Residence or of the Principal Place of Business: Travis			County of Residence or of the Principal Place of Business:		
Mailing Address of Debtor (if different from street address):			Mailing Address of Joint Debtor (if different from street address):		
ZIP CODE			ZIP CODE		
Location of Principal Assets of Business Debtor (if different from street address above):			ZIP CODE		
Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)		Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding	
Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:		Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under title 26 of the United States Code (the Internal Revenue Code).		Nature of Debts (Check one box.) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.	
Filing Fee (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached. <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		Check one box: <input checked="" type="checkbox"/> Debtor is a small business debtor as defined by 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input checked="" type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).			
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.					THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000					
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input checked="" type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion					
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion					

Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): Orion Processing LLC	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed: None	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet.)			
Name of Debtor: None	Case Number:	Date Filed:	
District:	Relationship:	Judge:	
<div style="text-align: center;">Exhibit A</div> (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		<div style="text-align: center;">Exhibit B</div> (To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b). <div style="display: flex; justify-content: space-between; align-items: center;"> X <div style="border-bottom: 1px solid black; width: 80%;"></div> </div> <div style="text-align: right; margin-top: 5px;"> Date _____ </div>	
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) <input type="checkbox"/> Exhibit D, completed and signed by the debtor, is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D, also completed and signed by the joint debtor, is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box.)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) <div style="text-align: right; margin-right: 50px;"> _____ (Name of landlord that obtained judgment) </div> <div style="text-align: right; margin-right: 50px; margin-top: 20px;"> _____ (Address of landlord) </div> <input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and <input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. <input checked="" type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

Voluntary Petition*(This page must be completed and filed in every case)*Name of Debtor(s): **Orion Processing LLC****Signatures****Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____**X** __________
Telephone Number (If not represented by attorney)_____
Date**Signature of a Foreign Representative**

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.☐ Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.**X** _____

(Signature of Foreign Representative)

(Printed Name of Foreign Representative)_____
Date**Signature of Attorney*****X** /s/ Jerome A. Brown**Jerome A. Brown**Bar No. **03140000****The Brown Law Firm****P.O. Box 1667****Victoria, Texas 77902**Phone No. **(361) 579-6700** Fax No. **(361) 485-0465**3/16/2015

Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

Orion Processing LLC**X** /s/ David Klein

Signature of Authorized Individual

David Klein

Printed Name of Authorized Individual

Chief Operating Officer

Title of Authorized Individual

3/16/2015

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer_____
Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)_____
Address**X** __________
Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

2/26/2015

Report: Balance Sheet

Orion Processing, LLC d/b/a World Law Processing
BALANCE SHEET
 As of January 31, 2015

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Cash	
B of A 8560	43.00
Operating Prosperity 5641	20,607.65
Payroll Prosperity 8213	2,679.86
Total Cash	23,330.51
Total Bank Accounts	\$23,330.51
Other current assets	
Client Prepay Receivable	26,214.89
Employee Advances	3,790.00
Exchange	
Exchange - Payroll	-172.45
Total Exchange	-172.45
Loans to Others	
Loan - FCIAM	304.61
Total Loans to Others	304.61
Trust Account - BML&I	300,000.00
Total Other current assets	\$330,137.05
Total Current Assets	\$353,467.56
Fixed Assets	
Accumulated Depreciation	-50,392.90
Computer Equipment	43,512.10
LHI - 9011	
Build Out	
Original Cost	34,573.80
Total Build Out	34,573.80
Carpeting	7,507.12
Total LHI - 9011	42,080.92
Office Furniture	8,925.88
Telephone Equipment	13,897.89
VW Bug	11,434.80
Total Fixed Assets	\$69,458.69
TOTAL ASSETS	\$422,926.25
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-2.21

2/26/2015

Report: Balance Sheet

Total Accounts Payable	\$ -2.21
Other Current Liabilities	
Due to WLG	1,760.00
Due to Workers Comp	295.28
Escheat Payable	1,189.17
Total Other Current Liabilities	<u>\$3,244.45</u>
Total Current Liabilities	<u>\$3,242.24</u>
Total Liabilities	<u>\$3,242.24</u>
Equity	
Additional paid-in Capital	134,078.06
Common Stock	1,000.00
Member Distributions	-2,018,456.27
Retained Earnings	2,500,318.06
Net Income	-197,255.84
Total Equity	<u>\$419,684.01</u>
TOTAL LIABILITIES AND EQUITY	<u><u>\$422,926.25</u></u>

Thursday, Feb 26, 2015 10:23:49 PM PST GMT-5 - Cash Basis

2/26/2015

Report: Profit and Loss

Orion Processing, LLC d/b/a World Law Processing
PROFIT AND LOSS
 January 2015

	TOTAL
Income	
Administration Fees	181,860.00
Total Income	\$181,860.00
Gross Profit	\$181,860.00
Expenses	
Auto Expense	2,249.13
Bank Charges	80.00
Business Gifts	589.24
Computer and Internet Expenses	1,346.92
Consulting	3,500.00
Education & Training	806.69
Insurance	2,121.79
Late Fees	50.00
Legal & Professional Fees	15,783.40
License Expense	198.00
Management Fee	120,000.00
Meals and Entertainment	356.96
Memberships	246.90
Office Expenses	3,722.40
Office Supplies	792.62
Payroll Expenses	154,923.62
Per Diem	1,000.00
Postage & Delivery	5,196.45
Rent or Lease	47,942.62
Taxes & Licenses	695.31
Telephone Expense	15,898.35
Travel	1,615.44
Total Expenses	\$379,115.84
Net Operating Income	\$ -197,255.84
Net Income	\$ -197,255.84

Thursday, Feb 26, 2015 10:25:34 PM PST GMT-5 - Cash Basis

2/26/2015

Report: Statement of Cash Flows

Orion Processing, LLC d/b/a World Law Processing
STATEMENT OF CASH FLOWS
January 2015

	TOTAL
OPERATING ACTIVITIES	
Net Income	157,438.02
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accounts Receivable	-292,664.70
Employee Advances	-250.00
Exchange:Exchange - Payroll	249.97
Accounts Payable	-62,029.16
Payroll Liabilities:Child Support	0.00
Payroll Liabilities:Garnishments	0.00
Payroll Liabilities:Payroll Taxes Payable	0.00
Net cash provided by operating activities	<u>\$ -197,255.87</u>
Net cash increase for period	<u>\$ -197,255.87</u>
Cash at beginning of period	<u>220,586.38</u>
Cash at end of period	<u><u>\$23,330.51</u></u>

Thursday, Feb 26, 2015 10:27:48 PM PST GMT-5

Form **1120S**

U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

OMB No. 1545-0047

Copy
2013

Department of the Treasury
Internal Revenue Service

For calendar year 2013 or tax year beginning		and ending	
A S election effective date 01/01/2009	Name ORION PROCESSING, LLC	D Employer identification number [REDACTED]	
B Business activity code number (see instructions) 522291	Number, street, and room or suite no. If a P.O. box, see instructions. 8127 MESA DRIVE SUITE B206 - PMB #236	E Date incorporated 06/02/2008	
C Check if Sch. M-3 attached <input type="checkbox"/>	City or town, state or province, country, and ZIP or foreign postal code AUSTIN, TX 78759	F Total assets (see instructions) \$ 620,983.	
G Is the corporation electing to be an S corporation beginning with this tax year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach Form 2553 if not already filed			
H Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> S election termination or revocation			
I Enter the number of shareholders who were shareholders during any part of the tax year 1			

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	12,662,778.	b Return and allowances	316,428.	c Bal. Subtract line 1b from line 1a	12,346,350.
	2 Cost of goods sold (attach Form 1125-A)					
	3 Gross profit. Subtract line 2 from line 1c					12,346,350.
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)					
	5 Other income (loss) (attach statement)					
	6 Total income (loss). Add lines 3 through 5					12,346,350.
Deductions (See instructions for limitations)	7 Compensation of officers (see instructions - attach Form 1125-E)					50,000.
	8 Salaries and wages (less employment credits)					2,165,004.
	9 Repairs and maintenance					
	10 Bad debts					750.
	11 Rents					273,004.
	12 Taxes and licenses		STATEMENT 1			287,073.
	13 Interest					
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)					5,839.
	15 Depletion (Do not deduct oil and gas depletion.)					
	16 Advertising					643.
	17 Pension, profit-sharing, etc., plans					
	18 Employee benefit programs					
	19 Other deductions (attach statement)		STATEMENT 2			3,850,974.
	20 Total deductions. Add lines 7 through 19					6,633,287.
	21 Ordinary business income (loss). Subtract line 20 from line 6					5,713,063.
Tax and Payments	22 a Excess net passive income or LIFO recapture tax (see instructions)	22a				
	b Tax from Schedule D (Form 1120S)	22b				
	c Add lines 22a and 22b	22c				
	23 a 2013 estimated tax payments and 2012 overpayment credited to 2013	23a				
	b Tax deposited with Form 7004	23b				
	c Credit for federal tax paid on fuels (attach Form 4136)	23c				
	d Add lines 23a through 23c	23d				
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached	24				
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25				
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26				
27 Enter amount from line 26 Credited to 2014 estimated tax	27					

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here: **PRESIDENT**
Signature of officer: _____ Date: _____ Title: _____

Print/type preparer's name: **IRA SILVER, CPA** Preparer's signature: **[Signature]** Date: **9/11/2014** Check if self-employed ☐ PTIN: **P00290043**

Firm's name: **MORRISON BROWN ARGIZ & FARRA, LLC** Firm's EIN: **01-0720052**

Firm's address: **200 SOUTH ORANGE AVENUE, SUITE 1445 ORLANDO, FL 32801** Phone no.: **(407) 237-3600**

JWA For Paperwork Reduction Act Notice, see separate instructions. Form 1120S (2013)

Form 1120S (2013)

ORION PROCESSING, LLC

Page 2

Schedule B Other Information (see instructions)

- 1 Check accounting method: (a) ☒ Cash (b) ☐ Accrual (c) ☐ Other (specify) _____
- 2 See the instructions and enter the:
(a) Business activity **DEBT SETTLEMENT** (b) Product or service **DEBT SETTLEMENT**
- 3 At any time during the tax year, was any shareholder in the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation **X**
- 4 At the end of the tax year, did the corporation:
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below. **X**

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Voting Stock Owned	(v) If Percentage in (v) is 100%, Enter the Date (Month/Day/Year) a Subsidiary Election Was Made

- b Own directly an interest of 20% or more, or own directly or indirectly an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below. **X**

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

- 5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? **X**
If "yes" complete lines (i) and (ii) below
(i) Total shares of restricted stock _____
(ii) Total shares of non-restricted stock _____
- b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? **X**
If "yes" complete lines (i) and (ii) below
(i) Total shares of stock outstanding at the end of the tax year _____
(ii) Total shares of stock outstanding if all instruments were exercised _____
- 6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide info. on any reportable transaction? **X**
- 7 Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐
If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.
- 8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years \$ _____
- 9 Enter the accumulated earnings and profits of the corporation at the end of the tax year \$ _____
- 10 Does the corporation satisfy both of the following conditions?
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 **X**
b The corporation's total assets at the end of the tax year were less than \$250,000 **X**
If "Yes," the corporation is not required to complete Schedules L and M-1
- 11 During the tax year, did the corporation have any non-shareholder debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? **X**
If "Yes," enter the amount of principal reduction \$ _____
- 12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions **X**
- 13a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099 (see instructions)? **X**
b If "Yes," did the corporation file or will it file all required Forms 1099? **X**

31711 JWA
12-18-13

Form 1120S (2013)

21100911 795691 145605.001

2013.04021 ORION PROCESSING, LLC

145605_1

Form 1120S (2013)

ORION PROCESSING, LLC

Page 3

Schedule K Shareholders' Pro Rata Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4
	5 Dividends: a Ordinary dividends	5a
	b Qualified dividends	5b
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a
	b Collectibles (28%) gain (loss)	8b
	c Unrecaptured section 1250 gain (attach statement)	8c
	9 Net section 1231 gain (loss) (attach Form 4797)	9
	10 Other income (loss) (see instructions) Type	10
	11 Section 179 deduction (attach Form 4562)	11
	12a Charitable contributions	12a
	b Investment interest expense	12b
	c Section 66(e)(2) expenditures (1) Type	12c(1)
	(2) Amount	12c(2)
Credits	d Other deductions (see instructions) Type	12d
	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c
	d Other rental real estate credits (see instructions) Type	13d
	e Other capital credits (see instructions) Type	13e
	f Biofuel producer credit (attach Form 6478)	13f
	g Other credits (see instructions) Type	13g
Foreign Transactions	14a Name of country or U.S. possession	14a
	b Gross income from all sources	14b
	c Gross income sourced at shareholder level	14c
	Foreign gross income sourced at corporate level	14d
	d Passive category	14d
	e General category	14e
	f Other (attach statement)	14f
	Deductions allocated and apportioned at shareholder level	14g
	g Interest expense	14g
	h Other	14h
	Deductions allocated and apportioned at corporate level to foreign source income	14i
	i Passive category	14i
	j General category	14j
	k Other (attach statement)	14k
Other information	14l	
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	
m Reduction in taxes available for credit (attach statement)	14m	
n Other foreign tax information (attach statement)	14n	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties - gross income	15d
	e Oil, gas, and geothermal properties - deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c
	d Distributions (attach statement if required)	16d
	e Repayment of loans from shareholders	16e

Total amount 5,425,818.

STATEMENT 3

STATEMENT 4

STATEMENT 5

Form 1120S (2013)

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2013.04021 ORION PROCESSING, LLC

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Form 1120S (2013) **ORION PROCESSING, LLC**

Page 4

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement)	
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18 5,712,303.

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		272,758.		69,702.
2 a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (att. stmt.)	STATEMENT 6	2,290.		383,849.
7	Loans to shareholders		0.		82,000.
8	Mortgage and real estate loans				
9	Other investments (att. stmt.)	STATEMENT 7	48,000.		48,000.
10 a	Buildings and other depreciable assets	112,034.		120,960.	
b	Less accumulated depreciation	77,688.	34,346.	83,528.	37,432.
11 a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (att. stmt.)				
15	Total assets		357,394.		620,983.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.)	STATEMENT 8	120.		1,329.
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (att. stmt.)				
22	Capital stock		1,000.		1,000.
23	Additional paid-in capital		134,078.		134,078.
24	Retained earnings	STATEMENT 9	222,196.		484,576.
25	Adjustments to shareholders' equity (att. stmt.)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		357,394.		620,983.

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Form 1120S (2013)

Form 1120S (2013)

ORION PROCESSING, LLC

Page 5

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1 Net income (loss) per books	5,688,198.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest \$	
2 Income included on Schedule K, lines 1, 2, 3a, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14, not charged against book income this year (itemize): a Depreciation \$	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14 (itemize): a Depreciation \$ b Travel and entertainment \$ 24,105.	24,105.	7 Add lines 5 and 6	
4 Add lines 1 through 3	5,712,303.	8 Income (loss) (Schedule K, line 18). Line 4 less line 7	5,712,303.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	222,196.		
2 Ordinary income from page 1, line 21	5,713,063.		
3 Other additions			
4 Loss from page 1, line 21	()		
5 Other reductions STATEMENT 10	(24,865)		
6 Combine lines 1 through 5	5,910,394.		
7 Distributions other than dividend distributions	5,425,818.		
8 Balance at end of tax year. Subtract line 7 from line 6	484,576.		

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Form 1120S (2013)

Copy
OMB No. 1555-2125

Employer Identification number

Note. Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

[illegible]

2	Total compensation of officers	2	50,000.
3	Compensation of officers claimed on Form 1125-A or elsewhere on return	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return	4	50,000.

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Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization (Including Information on Listed Property) - OTHER

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172
2013
 Attachment
 Sequence No. 179

Name(s) shown on return

Business or activity to which this form relates

Identifying number

ORION PROCESSING, LLC

OTHER DEPRECIATION

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	4,464.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	886.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		4,462.	7 YRS.	MQ	200DB	489.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	5,839.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

316261 12-18-13 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2013)

Form 4562 (2013)

ORION PROCESSING, LLC

Page 2

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (e) through (f) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use: 25

26 Property used more than 50% in a qualified business use:

		%						
		%						
		%						

27 Property used 50% or less in a qualified business use:

		%			S/L			
		%			S/L			
		%			S/L			

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2013 tax year:

43 Amortization of costs that began before your 2013 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

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ORION PROCESSING, LLC

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FORM 1120S	TAXES AND LICENSES	STATEMENT 1
DESCRIPTION	AMOUNT	
PAYROLL TAXES	209,825.	
TAXES & LICENSES	77,248.	
TOTAL TO FORM 1120S, PAGE 1, LINE 12	287,073.	

FORM 1120S	OTHER DEDUCTIONS	STATEMENT 2
DESCRIPTION	AMOUNT	
AFFILIATE INCENTIVE BONUS	101,805.	
AUTO EXPENSE	29,251.	
BANK CHARGES	7,806.	
BUSINESS GIFTS	3,302.	
CLIENT MANAGEMENT	37,353.	
COMPUTER & INTERNET EXPENSES	32,910.	
DUES & SUBSCRIPTIONS	22,036.	
EDUCATION & TRAINING	2,119.	
INSURANCE	4,122.	
LEGAL & PROFESSIONAL FEES	160,737.	
MANAGEMENT FEE	2,120,900.	
MEALS AND ENTERTAINMENT	24,105.	
MISCELLANEOUS	9,001.	
OFFICE EXPENSES	59,401.	
PAYROLL PROCESSING	20,627.	
POSTAGE & DELIVERY	37,135.	
SALES COMMISSIONS/ROYALTIES	915,052.	
TELEPHONE	189,873.	
TEMPORARY LABOR	48,364.	
TRAVEL	25,075.	
TOTAL TO FORM 1120S, PAGE 1, LINE 19	3,850,974.	

SCHEDULE K	CHARITABLE CONTRIBUTIONS			STATEMENT	3
DESCRIPTION	NO LIMIT	50% / 100% LIMIT	30% LIMIT	20% LIMIT	
CHARITABLE CONTRIBUTIONS		760.			
TOTALS TO SCHEDULE K, LINE 12A		760.			

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SCHEDULE K NONDEDUCTIBLE EXPENSES

STATEMENT 4

DESCRIPTION	AMOUNT
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	24,105.
TOTAL TO SCHEDULE K, LINE 16C	24,105.

FORM 1120S DISTRIBUTIONS STATEMENT 5

DESCRIPTION	DATE ACQUIRED	DATE DISTRIBUTED	COST	AMOUNT
DISTRIBUTIONS				5,425,818.
TOTAL INCLUDED IN FORM 1120S, PAGE 3, LINE 16D				5,425,818.

SCHEDULE L OTHER CURRENT ASSETS STATEMENT 6

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
CLIENT PREPAY	0.	3,585.
EMPLOYEE ADVANCES	700.	7,720.
GLOBAL EXCHANGE	192.	0.
INTERCOMPANY	1,398.	70,536.
PAYROLL EXCHANGE	0.	2,008.
TRUST ACCOUNT - BML&I	0.	300,000.
TOTAL TO SCHEDULE L, LINE 6	2,290.	383,849.

SCHEDULE L OTHER INVESTMENTS STATEMENT 7

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ENERGY XTREME LOAN	48,000.	48,000.
TOTAL TO SCHEDULE L, LINE 9	48,000.	48,000.

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SCHEDULE L OTHER CURRENT LIABILITIES STATEMENT 8

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
DUE TO ESCHEAT	0.	1,189.
DUE TO WLG	120.	140.
TOTAL TO SCHEDULE L, LINE 18	120.	1,329.

SCHEDULE L ANALYSIS OF TOTAL RETAINED EARNINGS PER BOOKS STATEMENT 9

DESCRIPTION	AMOUNT
BALANCE AT BEGINNING OF YEAR	222,196.
NET INCOME PER BOOKS	5,688,198.
DISTRIBUTIONS	-5,425,818.
OTHER INCREASES (DECREASES)	
BALANCE AT END OF YEAR - SCHEDULE L, LINE 24, COLUMN (D)	484,576.

SCHEDULE M-2 ACCUMULATED ADJUSTMENTS ACCOUNT- OTHER REDUCTIONS STATEMENT 10

DESCRIPTION	AMOUNT
CHARITABLE CONTRIBUTIONS	760.
NONDEDUCTIBLE EXPENSES	24,105.
TOTAL TO SCHEDULE M-2, LINE 5 - COLUMN (A)	24,865.

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SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 16, CODE C

DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	24,105.	SEE SHAREHOLDERS INSTRUCTIONS
TOTAL	24,105.	

SCHEDULE K-1 DISTRIBUTIONS
BOX 16, CODE D

DESCRIPTION	DATE	AMOUNT	FILING INSTRUCTIONS
DISTRIBUTIONS		5,425,818.	
TOTAL		5,425,818.	